In the Claims:

Claims 4-6 have been cancelled, without prejudice; Claims 1-3 and 7 have been amended; and add new Claims 8-11 as follows:

1. (Once Amended) A magnetic recording medium, comprising:
an underlayer laminated on a substrate and including a Cr-based nonmagnetic material; and

a magnetic layer laminated on said underlayer, including an alloy of at least one non-magnetic material and Co, wherein Cr is present only at the crystal grain boundaries of said alloy.

2. (Once Amended) A magnetic recording medium, comprising:
an underlayer laminated on a substrate and including a Cr-based nonmagnetic material; and

a magnetic layer consisting of a CoCr-based alloy including Cr in the concentration of 5at% or less.

3. (Once Amended) A magnetic recording medium according to claim 1, wherein said magnetic layer is formed of a Co alloy consisting of two elements.

7. (Once Amended) A magnetic disc drive comprising:

a magnetic recording medium formed by laminating an underlayer including a Cr-based non-magnetic material on a substrate, depositing an alloy of at least one non-magnetic material and Co to create a magnetic layer in which Cr is present only at the crystal grain boundaries of said alloy;

a spindle motor for rotating said magnetic recording medium;

a magnetic head for writing or reading data to or from said magnetic

recording medium; and

an actuator for moving said magnetic head in the radius direction of said magnetic recording medium.

8. (New Claim) A magnetic recording medium, comprising:

a substrate;

an underlayer laminated on said substrate, said underlayer being composed of a Cr-based non-magnetic material and having a thickness in the range of between approximately 2nm to 14nm; and

a magnetic layer laminated on said underlayer, said magnetic layer being composed of a Co alloy, wherein Cr is present only at the crystal grain boundaries of said alloy.

9. (New Claim) A magnetic recording medium according to claim 1, wherein said underlayer has a thickness of greater than approximately 2nm.

10. (New Claim) A magnetic recording medium according to claim 2, wherein said underlayer has a thickness of greater than approximately 2nm.

11. (New Claim) A magnetic disc drive according to claim 7, wherein said underlayer has a thickness of greater than approximately 2nm.

In the Abstract:

The paragraph beginning on page 23, line 1 has been amended as follows:

A higher value of an anisotropic magnetic field can be acquired by using a magnetic material where Cr is not added as a material of a magnetic layer on which magnetic data is recorded. A magnetic recording medium can be manufactured through the processes of laminating an underlayer consisting of a Cr-based non-magnetic material on a substrate, and then laminating, on this underlayer, a magnetic layer consisting of an alloy of at least one kind of non-magnetic material that is different from Cr and Co.

The test is the